

Fitchburg Gas and Electric Light Company
Reconciliation of Accumulated Depreciation
Common Plant
1999

D.T.E. 99-118
Attachment AG-4-6
Page 1 of 3

FERC Form #1

Page 356.1

Total Common Plant Balance 12/31/1999	\$ 472,977
Less: Transportation Equipment	145,504
Less: Other Clearing - Building Overheads	<u>24,477</u>
Common Plant Accumulated Depreciation	<u>302,996</u>

Attachment

AG-2-6 (b) page 1 of 2

Common Plant Accumulated Depreciation	<u>302,996</u>
---------------------------------------	----------------

Variance

<u><u>(0)</u></u>

Fitchburg Gas and Electric Light Company
Reconciliation of Accumulated Depreciation
Common Plant
2000

D.T.E. 99-118
Attachment AG-4-6
Page 2 of 3

FERC Form #1

Page 356.1

Total Common Plant Balance 12/31/2000

542,339

Less: Transportation Equipment

163,128

Less: Other Clearing - Building Overheads

24,477

Common Plant Accumulated Depreciation

354,734

Attachment

AG-2-6 (b) page 2 of 2

Common Plant Accumulated Depreciation

354,735

Variance

(1) Rounding

Name of Respondent Fitchburg Gas and Electric Light Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2001	Dec. 31, 2000
--	---	--	---------------

COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ITEM	Total	Gas	Electric	
Depreciation:				
Balance Beginning of Year	707,610	234,633	472,977	Balance 12/31/1999
Deprec. Prov. for Year Charged to (See Page 356A for calculation of (403) Depreciation Expense)	89,702	36,961	52,741	
Transportation Expenses-Clearing	75,774	26,976	48,798	
Other Clearing Accounts	24,468	8,711	15,757	
Total Depreciation Prov. for Year	897,554	307,281	590,273	
Net Change for Plant Retired				
Book Cost of Plant Retired	80,121	28,523	51,598	
Cost of Removal	0	0	0	
Salvage (Credit)	(5,690)	(2,026)	(3,664)	
Net Changes for Plant Retired	74,431	26,497	47,934	
Balance at End of Year	823,123	280,784	542,339	Balance 12/31/2000
Amortization				
Balance Beginning of Year	79,199	28,195	51,004	
Amort. Prov. for Year Charged to (404) Amortization Expense	10,325	3,676	6,649	
Net Charges for Plant Retired:				
Book Cost of Plant Retired	0	0	0	
Balance at End of Year	89,524	31,871	57,653	

ITEM 3